



Wicomico County, Maryland

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Internal Auditor's Report

The County Council and County Executive of Wicomico County, Maryland:

This audit exercise is a follow-up to the Audit of the Wicomico County RedSpeed Traffic Law Enforcement System (latest report dated March 31, 2014). The purpose of the follow-up was to provide an update analysis of procedures and controls for enforcing the speed limit laws within County school zones via the established speed camera system along with the level of compliance with those procedures and controls.

The Office of the Internal Auditor (IA) conducted the audit with due professional care, and IA planned and performed the audit to obtain reasonable assurance about whether the current RedSpeed traffic enforcement camera system practices remain in compliance with applicable policies, laws, and procedures and whether those policies and procedures are adequate to obtain an acceptable level of control.

The audit revealed the continuance of a proactive system used to manage speed cameras in Wicomico. IA identifies several findings in subsequent sections of this report that bear discussion.

IA extends our appreciation to the Sheriff, Officers, Deputies, and Staff of Wicomico County Sheriff's Office (WCSO) for their timely assistance, cooperation, and candid assessment of their speed camera system.

Respectfully submitted,

J. Stephen Roser, CPA
Internal Auditor

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Audit Report

Background

Please see the original RedSpeed Audit Report (dated June 24, 2013) and the latest RedSpeed Audit Report (dated March 31, 2014) for extensive background and other useful information concerning the Wicomico County RedSpeed traffic enforcement program.

Audit Objectives

The objectives of the audit were to:

1. Review the findings from the original audits
2. Provide a status update for RedSpeed including trend analysis

Scope of the Audit

The audit period examined on a test basis was January 2014 to April 2015. Analysis also included data gathered during previous audits. The Scope was open ended. Observations and Inquiries with appropriate personnel were conducted, as well as examination of various documents (subject to change based on preliminary surveys and interviews) pertaining to the following:

- Review statements and evaluate trending
- Inspect cameras and calibration documentation
- Observe evaluation of citationsⁱ
- Interview key personnel

General Highlights and Statistics with Findings and Recommendations

Fee Structure

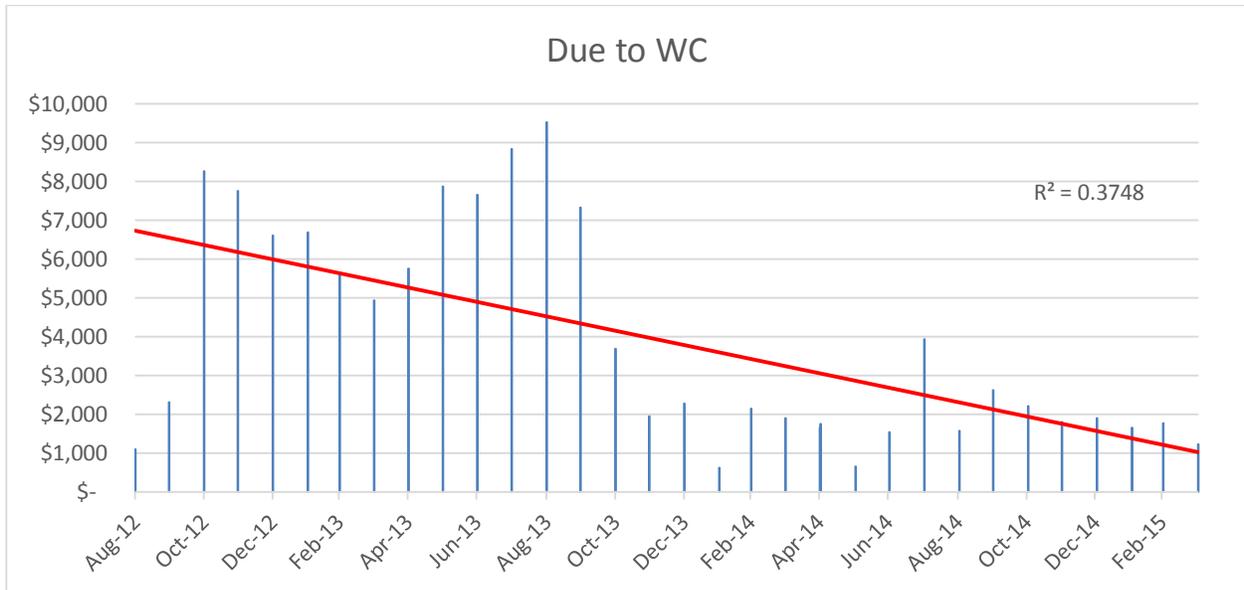
Beginning with the June 2013 Program Statement, RedSpeed changed its fee structure to avoid the appearance of a “bounty system.” That is, RedSpeed redesigned charges to the county based on criteria unrelated to the number of citations issued. Subsequently, the Maryland Governor signed Senate Bill 350 on May 15, 2015 codifying new rules for speed camera systems in Maryland.

The fee structure remains unchanged since the prior audit and remains in compliance with Maryland rules:

Customer service	\$ 0.99
Capture and review	\$ 0.99
Payment processing	\$ 5.50
Digital evidence archival	\$ 5.50
MVA flag release	\$ 10.00
Returned check	\$ 10.00
Expert testimony hours	\$ 100.00

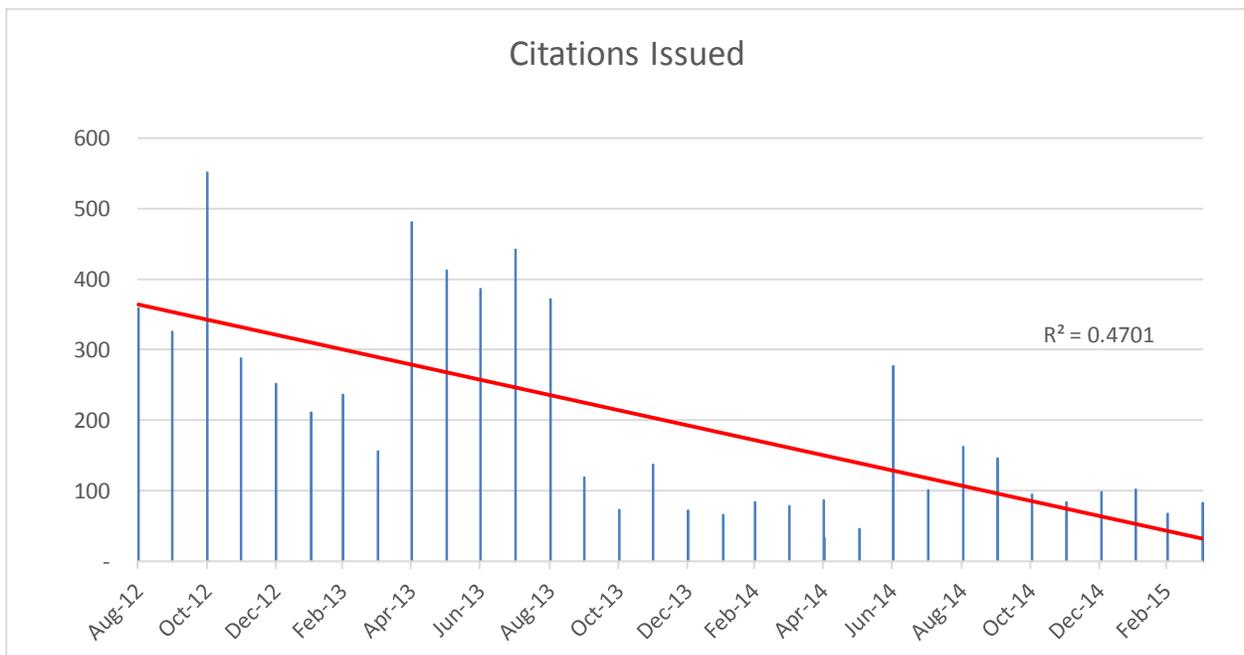
Trending

Trend analyses created during past audits showed a decline in citations issued along with resulting revenue to the county. IA graphed the citations issued over the complete test period including the data from past audits. Results are as follows:



The chart continues to show a continuing decline in overall citations issued. However, we can see little trend since the first school year the county deployed cameras. Average monthly revenue to the county for the past year is \$1,893.

Citations issued (captured and registered) for the same period are as follows:



Calibration

IA received copies of certifications of calibration and certificates of accuracy for both county units performed in December 2014. R & R Radar, Inc. of Atco N.J. performed the outside testing. IA tested a unit located Parkside High School on May 20, 2015 with hand-held radar. IA test comparison was exact. Additionally, IA obtained evidence that the Sheriff's Office School Resource Officers perform drive-by testing randomly.

Maryland Law

As mentioned in the Fee Structure section of this report, new Maryland Law exists regarding speed cameras. Among other requirements, the law requires annual reporting. IA reviewed State reporting documentation and reviewed compliance procedures with management. Additionally, we reviewed the budgeted and actual expenditures of the County funds generated by RedSpeed.

Conclusion

Based on evidence gathered, and interviews performed pursuant to the RedSpeed Process Audit follow-up, IA is of the opinion that Internal Control for the Wicomico County speed camera program as contracted and described remains at a satisfactoryⁱⁱ level for Wicomico County.

Auditor's Closing Remark

The Wicomico County Office of the Internal Auditor would like to, again, thank management and staff from Wicomico County Sheriff's Office and RedSpeed for their timely cooperation and assistance during the audit.

ⁱ Please note that due to constraints of time and scheduling, we scheduled this observation subsequent to the release of this Audit Report. If we observe anomalies and/or additional comment becomes necessary, IA will release a memorandum containing the required information.

ⁱⁱFor the purposes of this audit, IA uses a three-tier grading system recommended by the International Professional Practices Framework (IPPF) as expressed by the IPPF Practice Guide issued March 2009. The three tiers are Inadequate System of Internal Control, Adequate System of Internal Control, and Satisfactory System of Internal Control. Satisfactory findings indicate that overall controls are satisfactory, although some enhancements may be recommended. It is the highest rating on the scale.